

September 16, 2003

MEMORANDUM FOR Administrative Officers

FROM: Sandra J. Kazimer
Office of Administrative Operations
Office of Administrative Services

SUBJECT: Travel at the End of the Current Fiscal Year
and the Beginning of the New Fiscal Year

As is the case each year, bureaus and operating units should institute appropriate procedures for ensuring that all year-end obligations for travel for FY 2003 and obligations for FY 2004 are made in accordance with the provisions of Title 31 of the United States Code and General Accounting Office guidelines. Specifically, 31 U.S.C. 1341 does not allow an officer or employee of the U.S. Government to make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund, or to involve the Government in a contract or obligation for the payment of money before an appropriation is made. Employees should be advised to check with their budget or finance offices to determine the availability of funds before scheduling travel during the early part of October.

The following rules apply to travel at the end of the current fiscal year and the beginning of the new fiscal year unless statutory authorizations allow otherwise:

Travel Orders

Travel orders prepared in FY 2003 for travel beginning or ending in FY 2004 should be annotated with the following statement:

"Approval of travel scheduled to be accomplished on or after October 1, 2003, is contingent upon the availability of FY 2004 funds."

Purchase of Transportation Tickets

Round trip transportation tickets for travel beginning in FY 2003 and ending in FY 2004 will be chargeable to the current appropriation, whether procured using a Citibank centrally-billed travel account or individually-billed travel charge card. However, if the return portion of the ticket cannot be used and a separate return ticket for travel on or after October 1, 2003, must be purchased, the FY 2004 appropriation will be charged. FY 2003 funds **cannot** be used to purchase transportation that begins and ends in FY 2004.

Temporary Duty Per Diem, Mileage, and Other Expenses

Charges for per diem, mileage, and other expenses are chargeable to the fiscal year in which the expenses are actually incurred, e.g., per diem expenses are incurred daily. Travel vouchers filed for travel spanning the two fiscal years should allocate the expenses accordingly and indicate the appropriate fiscal year accounting classification codes chargeable as shown on the travel order. FY 2003 funds **cannot** be used to pay for any travel expenses incurred on or after October 1, 2003. For example:

All per diem, mileage costs, ground transportation, and other travel-related costs that are incurred in September 2003 will be chargeable to the FY 2003 appropriation.

All per diem, mileage costs, ground transportation, and other travel-related costs that are incurred on or after October 1, 2003, will be chargeable to the FY 2004 appropriation.

Permanent Change of Station Moves

Operating units shall obligate the estimated amount of all travel and transportation expenses of a transferred employee to the appropriation current at the time the employee is issued a valid travel order (see 64 CG 45).

Please ensure that your employees prepare travel orders and travel vouchers in accordance with these guidelines.